

Offer in Compromise Application Fee Information Sheet

What is the Offer in Compromise (OIC) Application Fee?

The application fee as provided by law (O.C.G.A. § 48-2-18.1) is used to cover additional time and expense necessary to investigate the financial condition of the OIC applicant.

How much is the fee?

The fee is \$100. Payment must be received in the form of a check or money order made payable to the "Georgia Department of Revenue". **Do not send cash.** (See OIC Application Fee Worksheet.)

When is the fee due?

The fee must be included with the OIC application.

Can the fee be waived?

You may make application for a fee waiver due to financial hardship provided the applicant's monthly income is at or below poverty income levels established by the U.S. Department of Health and Human Services. (See OIC Application Fee Worksheet) The fee waiver is applicable only to individual (non-business) OIC applicants.

Can the fee be refunded?

The fee will be refunded if the OIC is returned to the applicant as not processable.

Who do I contact if I have questions about the application fee?

Please call 404-417-2205 or visit our website at:

www.etax.dor.ga.gov/oic/oic.shtml.